GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – waiver / reduction in late fee for not furnishing FORM GSTR-10 by the due date, subject to the condition that the returns are filed between 22.09.2020 to 31.12.2020 - Orders - Issued

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 323 Dated: 10-11-2020.
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 68/2020 - Central Tax, dt 21-09-2020.
3. From the Chief Commissioner of State Tax, A.P., Vijayawada, e-file No.REV03-12039/48/2020-GST SEC-CCT dt.15.10.2020.

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ORDER:

The following notification will be published in the Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:11-11 -2020:

NOTIFICATION

In exercise of the powers conferred by Section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in FORM GSTR-10 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 2020.".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER